

July 31, 2001

The Honorable C. Bishop Knott  
Clerk of the Circuit Court  
County of Prince George

Board of Supervisors  
County of Prince George

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Prince George for the period January 1, 2000 through March 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system. However, we noted weaknesses in internal controls and noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

#### **Properly Assess Criminal Fees**

The Clerk does not consistently assess and record fees in criminal cases in accordance with the Code of Virginia. We identified the following problems:

- The Clerk did not assess \$8,423 in fees on four multiple-charge criminal cases tested. The Clerk assessed fees only once in those criminal cases where the defendant was convicted of multiple felony or misdemeanor charges. Sections 17.1-275 and 17.1-275.1-4 of the Code of Virginia require that the Clerk apply the fixed felony or misdemeanor fee to each charge.
- The Clerk did not assess the Drug Offender fee as required by Code of Virginia, Section 17.1-275.5(8) in two drug-related criminal cases tested.

The Clerk has a statutory responsibility to assess and collect fees. He should ensure that all court staff thoroughly understand and properly assess fees. Further, the Clerk should only

attribute the fines and fees in multiple-charge cases to those charges that have final dispositions that would invoke automatic collection measures if unpaid fines and fees should become delinquent.

We discussed these comments with the Clerk on July 31, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Robert G. O'Hara, Jr., Chief Judge  
William Johnson, County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
Supreme Court of Virginia  
Paul Delosh, Technical Assistance  
Supreme Court of Virginia